

SIKKIM



GOVERNMENT

GAZETTE

**EXTRAORDINARY
PUBLISHED BY AUTHORITY**

Gangtok

Wednesday 21st May, 2025

No. 130

**GOVERNMENT OF SIKKIM
COMMERCIAL TAXES DIVISION
FINANCE DEPARTMENT
GANGTOK**

No. 02/2024-Rate/GST/SIKKIM

Date: 12th July, 2024

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the State Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Sikkim, Finance Department, No. 1/2017-State Tax (Rate), dated the 28th June, namely:-

In the said notification,-

(A) in Schedule II – 6%,-

(i) after serial number 121 and the entries relating thereto, the following serial number and entries shall be inserted, namely:-

"121A	4819 10, 4819 20	Cartons, boxes and cases of, – (a) corrugated paper or paper board; or (b) non-corrugated paper or paper board";
-------	---------------------	--

(ii) after serial number 180 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

"180A	7310, 7323, 7612, or 7615	Milk cans made of Iron, Steel, or Aluminum";
-------	---------------------------	--

(iii) after serial number 183 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

"183A	7321 or 8516	Solar cookers";
-------	--------------	-----------------

(iv) against serial number 199, in column (3), after the word “brooders”, the words and symbol; “parts thereof” shall be inserted;

(B) in Schedule III – 9%,-

(i) for serial number 153A and the entries relating thereto, the following serial number and entries shall be substituted, namely: -

“153A	4819 (except 4819 10, 4819 20)	All Goods (other than Cartons, boxes and cases of,— (a) corrugated paper or paper board; or (b) non-corrugated paper or paper board);
-------	-----------------------------------	--

(ii) against serial number 224, after the word “equipment”, the words and symbols “; other than Milk cans made of Iron, or Steel “ shall be inserted;

(iii) against serial number 235, in column (3), at the end, for the words, “and wood burning stoves of iron or steel”, the words, “,wood burning stoves of iron or steel, and solar cookers” shall be substituted;

(iv) against serial number 273, after the words “boxes, etc.”, the words and symbols”; other than Milk cans made of Aluminum” shall be inserted;

(v) against serial number 275A, after the words “Utensils”, the words and symbol “; Milk cans made of Aluminum” shall be inserted;

(vi) against serial number 378A, in column (3), for the words and symbol “domestic purposes;” ,the words, symbol and brackets” domestic purposes [other than solar cookers];” shall be substituted;

(C) after the Schedule VII, in the Explanation, in clause (ii), after the entries relating thereto, the following proviso shall be inserted, namely:-

“Provided that notwithstanding anything contained in the Legal Metrology Act, 2009 (1of 2010) and the rules made thereunder, as amended from time to time, the supply of agricultural farm produce in package(s) of commodities containing quantity of more than 25 kilogram or 25 liter shall not be considered as a supply made within the scope of expression ‘pre-packaged and labeled’.”.

2. This notification shall come into force on the 15th day of July, 2024.

[F. No. GOS/2009-2010/16-1C (9) VOL-III]

Manoj Rai
Commissioner
Commercial Taxes Division
Finance Department